

NEVADA TAX COMMISSION MEETING
AGENDA

GAMING CONTROL BOARD
1919 College Pkwy, Suite 100
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD
Grant Sawyer State Office Building
555 E Washington Avenue, Room 2450
Las Vegas, Nevada

Call In Number: (877) 336-1828
Access Code: 1379747

May 8, 2017
9:00 a.m.

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Tax Commission.
Items may be pulled or removed from the agenda at any time.

- I. **Public Comment – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
- II. Consideration for Approval of the March 6, 2017 Nevada Tax Commission Meeting Minutes. (for possible action)
- III. CONSENT CALENDAR¹:
 - A. Matters of General Concern:
 - 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
 - a) Boss Signs LLC (for possible action)
 - b) JMKM Enterprise (for possible action)
 - c) Bruce A. Horstmanshoff (for possible action)
 - d) Martha Rico (for possible action)
 - e) Kenner Concrete LLC (for possible action)
 - f) MGS Investment Inc. (for possible action)
 - g) Amena Bakery LLC (for possible action)
 - h) Auto Store LLC (for possible action)
 - i) Legacy 5 LLC (for possible action)
 - j) EMELV LLC (for possible action)
 - B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Central Telephone Company (for possible action)
 - 2) Community Access Systems (for possible action)
 - 3) 1st Choice Flooring LLC (for possible action)
 - 4) Molton Brown USA LLC (for possible action)
 - 5) Nevada Auto Dealership Investments LLC (for possible action)

¹ The Commission will review all of the items on the consent calendar unless a member of the Commission, the Attorney General's Office, the Department or the public wishes to speak in regard to a certain issue, in which case the Commission may, in its discretion, pull the item from the consent calendar.

- 6) Touch LLC (for possible action)
- 7) Dee Lee, Inc. (for possible action)
- 8) The Jewelers, Inc. (for possible action)
- 9) Walden Media Productions, Inc. (for possible action)
- 10) Michael C. Brinkmann DVM Animal Medical Hospital (for possible action)
- 11) Pacific Sun Tanning Company (for possible action)
- 12) Professional Medical Services & Products (for possible action)
- 13) Lynyrd Skynyrd BBQ and Beer (for possible action)
- 14) Dream Car Rentals (for possible action)

C. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):

- 1) Crest Financial Services LLC (for possible action)
- 2) Native Instruments Northern America Inc. (for possible action)
- 3) Action Products Marketing Corporation (for possible action)
- 4) Capsule Tech, Inc. (for possible action)

D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)

- 1) Desert Auto Trader, LLC (for possible action)
- 2) Roseland Nursery Inc. dba Sunset Gardens (for possible action)

E. Consideration for Approval of Payment Plan Request: 12 Month Review (Sales/Use and/or Modified Business Tax):

- 1) Gurjeet S. Grewel dba MD Mini Mart (for possible action)
- 2) Judith & Raymond Metz dba Sugar's (for possible action)
- 3) Rodney P. Smith dba Vinylsmith (for possible action)

F. Consideration for Approval of Payment Plan Request (Sales/Use and/or Modified Business Tax):

- 1) DGS Corporation (for possible action)

G. Consideration for Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734.

- 1) Las Vegas Resort Holdings, LLC (fka Stockbridge/SBE Holdings, LLC) (for possible action)

IV. COMPLIANCE DIVISION:

A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) **Eddie D. Heiner (for possible action)**
- 2) **Ronald L. Paugh (for possible action)**
- 3) **Christopher Latham (for possible action)**
- 4) **Peter A. Axas (for possible action)**
- 5) **Steven E. Nelson (for possible action)**
- 6) **Tom Guerrero (for possible action)**
- 7) **James and Michaelina Stanfill (for possible action)**
- 8) **Kenneth R. White Jr. (for possible action)**
- 9) **Douglas B. Bennett (for possible action)**

- B. Taxpayer's Appeal of Administrative Law Judge Decision pursuant to NRS 360.297:
 - 1) **Paul Wulfenstein, Responsible Party for the debts of Liberty Duct LLC (for possible action)**
 - 2) **Artiques Home Furnishings and Décor LLC (for possible action)**
- C. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes pursuant to NRS 372.3261 (Sales/Use Tax):
 - 1) **Alzheimer's Disease and Related Disorders Association, Inc. (for possible action)**
 - 2) **National Congress of Parents and Teachers (for possible action)**
- V. DIVISION OF LOCAL GOVERNMENT SERVICES:
 - A. **Consideration for Approval and Adoption of the 2017 – 2018 Ratio Study (Pursuant to NRS 361.333). (for possible action)**
 - B. **Discussion and Consideration for Approval for the 2018-2019 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365. (for possible action)**
 - C. **Discussion and Consideration for Approval of the 2018 – 2019 Improvement Factor Study (Pursuant to NRS 361.261(2)) (for possible action)**
 - D. **Review and Consideration for Adoption of Bulletin 207 – 2018-2019 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b) (for possible action)**
- VI. COMPLIANCE DIVISION:
 - A. **Discussion and possible approval of Technical Bulletin 17-0001 - Private Party Transfers of Firearms (for possible action)**
- VII. Consideration for Approval of Adoption of Temporary Regulations:
 - A. **Adoption of proposed Temporary Regulation relating to Remainder Parcels (for possible action)**
 - B. **Adoption of proposed Temporary Regulation relating to authorizing the Department of Taxation to adopt all regulations necessary or convenient to carry out the provisions of NRS Chapter 453D. LCB File No. T002-17 (for possible action)**
 - A. Informational Items:
 - 1) **Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).**
 - 2) **Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).**
- VIII. BRIEFING:
 - A. Briefing to/from the Commission and the Executive Director.
- IX. **Next Meeting Date: June 26, 2017**

- X. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
- XI. Items for Future Agendas.
- XII. Adjourn.

Any appeal to the Nevada Tax Commission (Commission) concerning the liability of tax must be heard in open session. A taxpayer may request that a portion of the hearing be closed to the public so that the Commission can receive proprietary or confidential information pursuant to NRS 360.247. The request must be submitted to the Commission in writing and contain a list or summary of the information that the taxpayer believes is proprietary or confidential. It must also include a short statement explaining how the information qualifies as proprietary or confidential information pursuant to NRS 360.247. The submission must be made no later than fourteen (14) days prior to the date of the hearing. *All requests for closed hearings will be noted as such on the Commission's agenda.

Decisions of the Tax Commission and any information submitted in public session will become public and may be published. If a transcript of any hearing held before the Commission is desired by the petitioner or appellant, he/she may obtain a copy, at the party's expense, from the reporter furnished by the Commission.

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. The support materials are made available at the Department of Taxation, 1550 College Pkwy, Carson City, NV and made available during the meetings.

****This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Nevada Tax Commission. No action will be taken on any items raised in the public comment period.** At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing or call 684-2096 prior to the meeting.

Notice of this meeting has been posted at the Department of Taxation: 1550 College Parkway, Carson City, Nevada 89706; and sent to each County Public Library for posting.

Notice of this meeting was e-mailed for posting to the following locations: Department of Taxation, 555 E. Washington Street, Las Vegas; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno. Notice of this meeting was also posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>. Notice of this meeting was faxed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.